

REGISTERED COMPANY NUMBER: SC200547  
REGISTERED CHARITY NUMBER: SC027692

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016  
FOR  
BEMIS (SCOTLAND)**

THURSDAY



\*S5MDDPSZ\*  
SCT 22/12/2016 #357  
COMPANIES HOUSE

Martin Aitken & Co Ltd  
Statutory Auditor  
Chartered Accountants  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

**BEMIS (SCOTLAND)**

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FOR THE YEAR ENDED 31 MARCH 2016**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2016. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

**OBJECTIVES AND ACTIVITIES**

BEMIS Scotland is the national umbrella body supporting the development of the Ethnic Minorities Voluntary Sector in Scotland. BEMIS Scotland was established in 2001 with a focused remit on equality. It is a member-led and managed organisation with an elected board of directors.

**Vision and Mission of BEMIS (Scotland)**

As a strategic national infrastructure organisation, BEMIS (Scotland) aims to empower the diverse Ethnic Minority third sector. We are committed to promoting inclusion, democratic active citizenship, recognition of diversity, human rights education, and wider representation, as well as effecting a proactive role in maintaining and enhancing pathways to influence government policy in regards to equality and human rights at local, Scottish, UK and EU levels. Our vision is of a Scotland that is Equal, Inclusive, and Responsive: A society where people from the diverse communities are valued, treated with dignity and respect, have equal citizenship, opportunities and quality of life, and who actively participate in civic society.

**BEMIS HAS THREE OVERARCHING AIMS AND OBJECTIVES:**

- 1) To empower and build the capacity of minority formal and informal community organisations.
- 2) To be a key player and proactive stakeholder in leading on lobbying and influencing policy development at all levels in relation to Ethnic Minorities and the Race Equality agenda in Scotland (strategic partnership role to the Government).
- 3) To help develop, promote and progress inclusive society and democratic active citizenship for all in a multicultural Scotland at Scottish, UK and European levels. In addition, be pro-active in supporting and promoting Democracy and Human Rights Education in Scotland, ensuring inclusive active citizenship roles for the diverse Ethnic Minority communities.

BEMIS (Scotland) has been and continues to be a major partner in supporting the equality agenda in Scotland and in supporting the diverse communities within the framework of equality, diversity and a cohesive multicultural Scotland. Throughout 2015- 2016, BEMIS embarked on delivering focused and targeted support and initiatives aiming at advancing equality at various levels; samples are detailed in the report below.

**Significant activities**

**Overarching Strategic Aims and Activities in Relation to Identified Areas of Work**

Our designed projects and activities are in line to achieve outcomes that can contribute and meet the Scottish Government (SG) priorities at several levels; for example, our activities will focus on enhancing and supporting ethnic minorities (EM) communities, policy makers, and the strategic direction regarding the equality agenda in Scotland through:

- 1) Improving Opportunities: Community and Capacity Building/Sustainability of Local Community capacity/ Youth Employment
- 2) Developing Safer and Responsive Communities/Active Citizenship and Empowerment/Prevention Agenda.
- 3) Active Vibrant Communities: Active Citizenship/Hate Crime/Influencing Public and Third Sector/ Prevention Agenda

**ACHIEVEMENT AND PERFORMANCE**

Throughout 2015-2016, BEMIS engaged in delivering various focused activities. We have met our objectives fully and exceeded the planned outcome expectations at several levels:

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016**

**ACHIEVEMENT AND PERFORMANCE**

**Project I: IMPROVING OPPORTUNITIES & CREATING MORE RESPONSIVE COMMUNITIES**

**ACTIVITY I): Capacity Building Support**

Throughout April 2015 to June 2016, 32 diverse EM diverse grass roots community groups and organisations were supported directly leading to their increased active involvement and representation in civil, economic and political engagement settings. There is strong evidence, which is recorded, of increased representation and participation among diverse local EM communities. Support included:

- Governance start-up support: help with preparation of relevant structures and governing documents as well as financial management training: 25 organisations have received support with setting up their organisations, 8 of which have been supported towards OSCR charity registration; 23 organisations have also received focused support on developing business objectives and good practice in organising their business: out of which a total of 18 organisations have been supported in relation to strategic business planning and governance and management committee training.
- 26 organisations have been or are being supported with funding. This, depending on the stage, included identifying suitable funding sources, developing the project idea and budget and support with the applications; 16 grass root groups were supported and received funding from a variety of funders, including: Foundation Scotland, Awards for All, Young Start, Heritage Lottery Fund and Voluntary Action Fund.
- Outcome of support is recorded with evidence showing their increased representation and ability to deliver events and services themselves/ participating in and delivering events at various levels. In turn, this has enhanced the ability of the EMVS to foster their representation, inclusion, integration and enable them to be better equipped to inform policy and service delivery.

**ACTIVITY II): MEMO Publications (partnership with the Scottish Council of Jewish Community SCOJEC)**

Weekly electronic publication (minimum 48 weekly issues per year) aimed at increasing access to information and promoting active and informed participation of EM and stakeholders regarding equality issues and developments at policy and civil contexts. Collaboration between BEMIS and SCOJEC continues to mark an excellent partnership arrangement that has benefited various sectors and communities.

55 issues have been produced and shared with over 1800 relevant stakeholders (<http://bemis.org.uk/memo/>) contributing to their enhanced access to information among the diverse stakeholders and communities prompting increased engagement, increased participation and connectivity at various levels among diverse EM and stakeholders in equalities and citizenship advancement prompting their active and dynamic involvement in local and national consultations and activities leading to improvement in their democratic participation contributions.

This was complemented by 4 MEMO+ specific and focused publications relevant to raising awareness and education among the diverse stakeholders with regards to important developments and events - promoting participative democratic participation. Specific links:

European Union Referendum 2016

UK Government legislative programme 2016

(<http://bemis.org.uk/MEMO/MEMO+%20UK%20Government%20legislative%20programme%202016.pdf>)

System for the Scottish Elections 2016

(<http://bemis.org.uk/MEMO/MEMO+%20Voting%20System%20for%20the%20Scottish%20Elections%202016.pdf>)

Scottish Parliament Elections 2016: Registering to Vote

(<http://bemis.org.uk/MEMO/MEMO+%20Registering%20to%20Vote%20in%20Scottish%20Elections%202016.pdf>)

Feedback from various stakeholders continue to reflect very positive views and interest.

**ACTIVITY III): Educational Film Programme**

**Thinking Global, Acting Local promoting Active Citizenship/GRAMNET & BEMIS partnership:**

Minimum eight themes for these events yearly chosen and coordinated by both partners; however, all themes were in line with issues relevant to Equality and Human Rights Education for Scotland as part for the civil society education of human rights and active citizenship. For the 2015/2016 programme: <http://bemis.org.uk/project/gramnet-film-series-2015-2016/> Themes focused on national and international observances relevant to Equality, Human Rights Education and Active Citizenship within the Scottish context and global issues:

8 events were delivered and attended by 460 participants from the diverse communities and stakeholders. Screenings were paired with discussion sessions providing a platform for dialogue and action points among academics, voluntary sector and policy makers. The programme has been instrumental in advancing diverse stakeholders awareness of Human Rights Education (HRE) and Active Citizenship: Advance Human Rights Education Processes and Rationale in civic society as well as developing creative frameworks of progressing Democratic Active Participation through learning and debating themes presented as observances of human rights and equality.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016**

**ACHIEVEMENT AND PERFORMANCE**

Programme for 2016 / 2017 has been developed through assigned steering group (BEMIS (Scotland), GRAMNET, local groups and partners) and to be launched on the 19th October 2016.

**II. PROJECT TWO / EMPOWERING COMMUNITIES: PARTICIPATIVE DEMOCRACY & ACTIVE CITIZENSHIP**

**ACTIVITY I(A): EQUITY PROJECT: Partnership SFA & BEMIS (Scotland):**

Addressing under-representation in football sport at various levels through this unique project has been a huge success with both the SFA and the diverse EM groups. Increased interaction and participation of the diverse EM community groups sharing events and leading on local initiatives with support from BEMIS promoting active citizenship and anti-hate crime messages.

There is documented evidence of:

- Increase in EM players involved in Scottish FA player pathway and Clubs: 500 new regular participants including 50 females EM.
- Improved relationships between EM communities and the Scottish FA and its member clubs. Evidenced increase in participation and engagement of SFA structures and diverse EM at various levels. 26 EM clubs building direct links to SFA programs.
- Greater access to support for established EM teams from FDO (coach education, quality mark etc). SFA is linked directly to local EM groups and providing direct support through providing facilities, kits, training, on a weekly basis for EM girls and boys at several levels.
- Increased raised awareness of tackling hate crime and sectarianism / improved active citizenship and integration: This is evidenced in the increase in local tournaments themed at anti-racism and hate crime and delivered by various local diverse groups across Scotland.

**ACTIVITY I(B): Multicultural Cup: October 2015**

A national event marking national multicultural celebration through football, with a focus on equality and diversity, was delivered on 17th October 2015 aligning the event as well to the Year of Food & Drink: <http://bemis.org.uk/PDF/mcff-2015.pdf>. Over 200 multicultural community members participated in a national multicultural football event promoting diversity and anti-hate crime practices. Marketing literature promoting the diversity of Scotland was included in the programmes of the Scottish National team for the games with Germany and Poland ensuring over 60000 copies are shared with Scottish and European fans showcasing the Scottish multicultural aspect through sport. A new arrangement for 2016 has been discussed and planned for a repeat in October 2016 maintaining the Anti Hate Crime, Celebrating Multicultural Scotland agenda.

**ACTIVITY II: The Ethnic Minorities Third Sector Network (BEMIS Scotland & CEMVO)**

This year's events were aligned to support the SG national consultation with regards to Fairer Scotland & Parliamentary Hustings. Two events in Perth and Aberdeen were delivered:

**PERTH: Tuesday 24th November; ABERDEEN: Wednesday 25th November.**

60 representatives attended events and the outcomes of these consultations were summarised by BEMIS (Scotland) into a set of recommendations that were shared with the SG on how to create a Fairer Scotland. Two other events delivered (23rd March Stirling & 25th March Glasgow 2016) focused on the Scottish Parliamentary Hustings.

110 participants attended (30 Stirling and 80 Glasgow). These events offered additional opportunity to input into the Fairer Scotland agenda and consider core issues such as housing, education and employability, and hustings ensured engagement of the diverse EM groups in discussions with political parties.

**ACTIVITY III: Conference in Glasgow June 15: Participative Democracy, Social Justice and Identity: the way forward 2015 and beyond**

September Conference: on 14th September 2015 BEMIS (Scotland) in conjunction with Swansea University facilitated a national conference (attended by 144 stakeholders) to consider the development of 'participative, active, democratic, citizenship' in relation to the increase in political engagement around the Scottish Referendum, UK General Election and leading into the Scottish Parliamentary elections of 2016. The conference sought to bring together community organisations, civic society, politicians and officials to consider current perceptions and experience of community engagement across all dimensions of Scottish civic life. The conference also sought to share with Welsh parliamentarians and civic organisations what positive example could be extrapolated from the Scottish example around broad, diverse community engagement. Identifying communities as assets with diverse skill sets crucial to developing responses not only to Race Equality but in the creation of sustainable communities and a flexible, dynamic and representative economic structure.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016**

**ACHIEVEMENT AND PERFORMANCE**

Feedback and evaluation reflected a very positive context for the themes and context sharing Scottish experience with Welsh counterparts and cross party understanding of the role of harnessing all communities citizenship and democratic participation.

**Modern Apprenticeship for All: A NEW partnership aims at encouraging and supporting more ethnic minority groups to undertake Modern Apprenticeships**

Skills Development Scotland (SDS) and BEMIS (Scotland) working to raise awareness of Modern Apprenticeships (MAs) among ethnic minority communities and increase their participation in the program. The partnership will run until March 2017, aimed at: supporting young EM and broadening their pathways into employment and MA.

**DIRECT DELIVERY:**

	2015/16
MA Info Sessions	69
Employability Workshop	7
Focus Groups	2
No of Referral Agents	40
Registrations	210
Applications	309
MA Offers	34
MA Starts	26

**EM participation in themed years : YEAR OF FOOD & DRINK (YOFAD)**

Complementing the National Performance Framework: "To create an inclusive national identity - resilient, diverse and sustainable communities". <http://bemis.org.uk/project/year-of-food-and-drink/>

- 92 Community Group Applications from across Scotland 62 funded
- Alternative Burns Supper - (January 25th) - Evaluation report: <http://bemis.org.uk/PDF/yofad-evaluation.pdf>
- 15000 + community reps involved in events

**Sample of additional initiatives**

- Direct input into policy and Committee / Policy committees:
- Education and Culture Committee Review in Raising Attainment: 3 sub sections:
- Commission for developing Scotland Young Work Force; Role of third and private sector; Role of Parents
- Equal Opportunities Committee: Age and Social Isolation; Race, Ethnicity and Employment
- Further Devolution Committee
- Smith Commission and Further Devolution
- Joseph Rowntree Foundation: BEMIS feeding into Social Justice agenda: 'Poverty and Ethnicity Report'.
- Agenda and Policy Development in Scotland- Lived experience of Ethnic and Cultural Minority Communities: <http://bemis.org.uk/PDF/bemis-poverty-and-ethnicity.pdf>
- Facilitating consultation sessions with the Council of Europe for Civil and equality stakeholders in Scotland feeding into the UK report and into the Advisory committee for the Protection of National Minorities

**GATHERED TOGETHER PROJECT <http://bemis.org.uk/project/gathered-together-cruinn-comhla/>**

Bemis Scotland in partnership with the Scottish Parent Teacher Council (SPTC) aimed at increasing the engagement and participation of parents from diverse ethnic minority communities with parent councils in schools. We have taken part in numerous policy driven events with: Skills Development Scotland, Scottish Government Equalities Unit, STERG, Education Scotland for parental engagement, Initial Teacher Training, new standards for careers and work placements, raising attainment, Children and Young People's Act, Parental Engagement Strategy, Glow, Read, Write, Count campaign, Migration Matters, CLD requirements, New Scots Strategy, Scottish Government funding initiatives, Glasgow City Working Group, Knowledge exchange, Equalities and Employment, Increasing Modern Apprenticeship opportunities for diverse EM communities, Scottish Learning Festival, Scotland's youth employment strategy, 1+2 approach, Teacher CPD, Equality and Inclusion in schools, My World of Work etc. We have supported various EM community group events which allow us to directly support EM parents. In partnership with General Teachers Council (GTC), we are developing a research option for teachers as part of their CPD which will be agreed and supported directly by BEMIS (Scotland). This will be launched towards the end of this funding year. Input into European work via a new Guidelines for Practitioners document for 'How to Engage with Ethnic Minorities and Hard to Reach Groups'. This is currently in production and due to be shared with our stakeholder parents and via our website when launched.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016**

**ACHIEVEMENT AND PERFORMANCE**

**Key Strengths of BEMIS as identified in the HMIE review**

- a highly committed Board of Directors and staff who brought with them a good range of professional skills and a clear understanding of their responsibilities;
- the organisation had been successful in uniting a diverse range of stakeholders;
- BEMIS (Scotland) MIS was highly valued by stakeholders and was making a positive impact on individuals, organisations and communities;
- strong commitment to inclusion and diversity; and
- strong commitment to ensuring grass roots organisations have a voice rather than acting as a spokesperson for EM communities

**FINANCIAL REVIEW**

**Financial Review**

Incoming resources for the year ended 31 March 2016 were £585,179 (2015 : £152,184) which represents an increase of £432,995 from the previous year. The increase has occurred mainly due to income for the 2014/15 financial year being recognised in the 2014 statement of financial activity. Expenditure over the year was £498,724 (2015 : £501,976) which left a surplus of £86,455 (2015 : deficit £349,792) . The balance sheet shows net assets of £496,193 (2015 : £409,738).

**Reserves policy and going concern**

Unrestricted funds comprise grants and other incoming resources received or generated for charitable purposes. They are available for use at the discretion of the Board of Directors in furtherance of the charity's general charitable objectives.

The general reserve represents the free reserves and the designated reserves of the charity. The free reserves at 31 March 2016 were £152,585. As the company relies on funding programmes that have limited durations, there is the requirement to provide for future redundancy costs and to provide a buffer to allow the company time to source new funding, if the existing programmes were to come to an end. The directors consider the level of reserves should eventually equal six months operating costs.

The Board of Trustees have reviewed the likely outcome for the next 12 months taking account of historic trends and performance since the balance sheet date. The trustees consider the charity to be a going concern as it is in a position to meet its financial liabilities as they fall due and will be able to do so for a period of at least 12 months from the date the accounts are signed.

The Board is grateful to the Scottish Government for continued financial support for its core activity.

Thanks are due to all who have supported us during the year. The Board hope that they will continue to support us in our efforts to expand and sustain our work in the ethnic minority voluntary sector.

**FUTURE PLANS**

The company expects to continue the projects outlined in the review of the year, and to continue to expand its role within Scotland and the equality sector.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The company was established under a Memorandum of Association which established the objects and powers and is governed under its Articles of Association.

**Recruitment and appointment of new trustees**

The Committee of Management of the company as at 31 March 2016 is detailed below. The Committee is elected by the full members of the organisation. The day to day responsibility of running the company is delegated to the staff of the company. Upon appointment, an induction process is carried out for each new trustee, followed up by continuing training to maintain the appropriate level of skills and knowledge necessary to oversee the operations of the company.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016**

**STRUCTURE, GOVERNANCE AND MANAGEMENT - continued**

**Key management remuneration and related parties**

The directors consider that the Board of Directors, who are the charity's trustees, and the Chief Executive comprise the key management personnel of the charity in charge of directing and controlling, running and operating the charity on a day-to-day basis. All directors/trustees give of their time freely and no director/trustee received any remuneration nor expenses during the year. The pay of senior staff is reviewed annually, taking account of market conditions and salaries available to staff in similar positions in other organisations.

In addition, the Board considers that the charity's related parties are its trustees and details of related party transactions are given in note 16 to the financial statements.

**Risk management**

The trustees continue to monitor and refine the processes in place to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to mitigate any risks identified. To this end, the trustees receive reports on all identified business risks and these risks are considered at each Board meeting and appropriate actions taken where necessary.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
SC200547

**Registered Charity number**  
SC027692

**Registered office**  
4th Floor Centrum Building  
38 Queen Street  
Glasgow  
G1 3DX

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Trustees**

Mr E Borowski		Scottish Council of Jewish Communities
Dr P Muinde		East African Network
Mrs M H Brannan	Chair	Edinburgh Star
Dr S S Multani		Central Scotland Interfaith
Mrs M T Lance		Minorities Women's Society
Ms H Alarishi		Scottish Arab Women's Association (SAWA)
Mr C Merrouche		Algerian Society
Mr H Kupeli		Scottish Alevi Association
Ms E Grossman		The Polish Society/GRAMnet
Mr M A Saki		Iranian Scottish Association (ISA)
Miss Z Ibrahim		Scottish Arab Women's Youth Association

**Company Secretary**  
Mrs M H Brannan



**BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2016**

**REFERENCE AND ADMINISTRATIVE DETAILS – continued**

**Auditors**

Martin Aitken & Co Ltd  
Statutory Auditor  
Chartered Accountants  
Caledonia House  
89 Seaward Street  
Glasgow  
G41 1HJ

**Key management personnel**

Rami Ousta                      Chief Executive

**TAXATION**

The company is a charity and is recognised as such by OSCR and HMRC for taxation purposes. As a result, there is no liability to taxation on its exempt activities.

**STATEMENT OF TRUSTEES RESPONSIBILITIES**

The trustees (who are also the directors of BEMIS (Scotland) for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

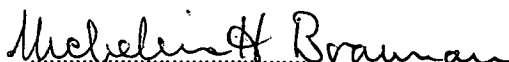
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**AUDITORS**

The auditors, Martin Aitken & Co Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the Board of Trustees on 20th December 2016 and signed on its behalf by:

  
Mrs M H Brannan - Trustee

## **REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)**

We have audited the financial statements of BEMIS (Scotland) for the year ended 31 March 2016 on pages ten to twenty one. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.

### **Respective responsibilities of trustees and auditors**

As explained more fully in the Statement of Trustees Responsibilities set out on page seven, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

We have been appointed as auditors under Section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors, including APB Ethical Standard - Provisions Available for Small Entities (Revised), in the circumstances set out in note 17 to the financial statements

### **Scope of the audit of the financial statements**

A description of the scope of an audit of financial statements is provided on the FRC's website at [www.frc.org.uk/apb/scope/private.cfm](http://www.frc.org.uk/apb/scope/private.cfm).

### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland'; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

### **Opinion on other matter prescribed by the Companies Act 2006**

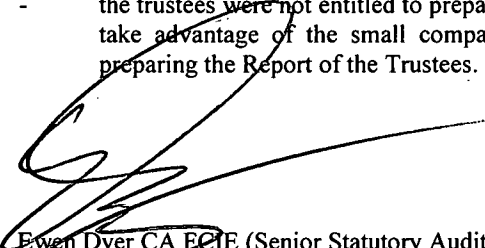
In our opinion the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES AND MEMBERS OF  
BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)**

**Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.



Ewen Dyer CA ECIE (Senior Statutory Auditor)

for and on behalf of Martin Aitken & Co Ltd

Statutory Auditor

Chartered Accountants

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Caledonia House

89 Seaward Street

Glasgow

G41 1HJ

Date: 20 December 2016

**BEMIS (SCOTLAND)**
**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 31 MARCH 2016**

	Note	Unrestricted funds £	Restricted funds £	2016 Total funds £	2015 Total funds £
<b>INCOME FROM</b>					
<b>Charitable activities</b>	4				
Charitable activities		215,000	347,502	562,502	135,256
Other trading activities	2	19,126	2,900	22,026	16,490
Investment income	3	<u>651</u>	<u>-</u>	<u>651</u>	<u>438</u>
<b>Total</b>		<b>234,777</b>	<b>350,402</b>	<b>585,179</b>	<b>152,184</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Charitable activities		4,261	8,155	12,416	16,136
Employee costs		138,353	261,061	399,414	374,072
Property costs		23,708	-	23,708	23,000
General costs		<u>7,008</u>	<u>56,178</u>	<u>63,186</u>	<u>88,768</u>
<b>Total</b>		<b>173,330</b>	<b>325,394</b>	<b>498,724</b>	<b>501,976</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>61,447</b>	<b>25,008</b>	<b>86,455</b>	<b>(349,792)</b>
<b>Transfers between funds</b>	15	<u>2,890</u>	<u>(2,890)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		<b>64,337</b>	<b>22,118</b>	<b>86,455</b>	<b>(349,792)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>309,935</b>	<b>99,803</b>	<b>409,738</b>	<b>759,530</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>374,272</u></b>	<b><u>121,921</u></b>	<b><u>496,193</u></b>	<b><u>409,738</u></b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

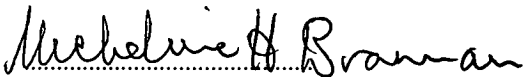
**BEMIS (SCOTLAND) (REGISTERED NUMBER: SC200547)**

**BALANCE SHEET  
AT 31 MARCH 2016**

	Note	2016 £	2015 £
<b>CURRENT ASSETS</b>			
Debtors	11	4,974	4,795
Cash at bank and in hand		<u>504,908</u>	<u>417,690</u>
		509,882	422,485
 <b>CREDITORS</b>			
Amounts falling due within one year	12	(13,689)	(12,747)
		<u>496,193</u>	<u>409,738</u>
 <b>NET CURRENT ASSETS</b>			
		<u>496,193</u>	<u>409,738</u>
 <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>496,193</u>	<u>409,738</u>
 <b>NET ASSETS</b>			
		<u>496,193</u>	<u>409,738</u>
 <b>FUNDS</b>	15		
Unrestricted funds:			
General fund		152,585	233,300
Designated funds		<u>221,687</u>	<u>76,635</u>
		374,272	309,935
Restricted funds		<u>121,921</u>	<u>99,803</u>
 <b>TOTAL FUNDS</b>		<u>496,193</u>	<u>409,738</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 20th December 2016 and were signed on its behalf by:

  
Mrs M H Brannan -Trustee

The notes form part of these financial statements

**BEMIS (SCOTLAND)****CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2016**

	Note	2016 £	2015 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	86,975	32,086
Interest paid		<u>(408)</u>	<u>(509)</u>
<b>Net cash provided by (used in) operating activities</b>		<u>86,567</u>	<u>31,577</u>
 <b>Cash flows from investing activities:</b>			
Interest received		<u>651</u>	<u>438</u>
<b>Net cash provided by (used in) investing activities</b>		<u>651</u>	<u>438</u>
 <b>Change in cash and cash equivalents in the reporting period</b>		<b>87,218</b>	<b>32,015</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u>417,690</u>	<u>385,675</u>
 <b>Cash and cash equivalents at the end of the reporting period</b>		<u><u>504,908</u></u>	<u><u>417,690</u></u>

The notes form part of these financial statements

**BEMIS (SCOTLAND)****NOTES TO THE CASH FLOW STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2016****1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
<b>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</b>	<b>86,455</b>	<b>(349,792)</b>
<b>Adjustments for:</b>		
Interest received	(651)	(438)
Interest paid	408	509
(Increase)/decrease in debtors	(179)	398,029
Increase/(decrease) in creditors	<u>942</u>	<u>(16,222)</u>
<b>Net cash provided by (used in) operating activities</b>	<b><u>86,975</u></b>	<b><u>32,086</u></b>

## **BEMIS (SCOTLAND)**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016**

#### **1. ACCOUNTING POLICIES**

##### **Basis of preparing the financial statements**

BEMIS (Scotland) is a company limited by guarantee incorporated in Scotland. The registered office is Centrum House 5th Floor, 38 Queen Street, Glasgow, G1 3DX.

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the Charities and Trustee Investment (Scotland) Act 2005 and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

This is the first year in which the financial statements have been prepared under FRS 102 and the Charities SORP (FRS 102). In preparing the financial statements of the charity, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) the restatement of comparative items was required. Refer to note 20 for an explanation of the transition and the effect on the financial statements of the charity.

The financial statements are presented in Sterling (£) and are rounded to the nearest whole pound.

##### **Going concern**

The financial statements have been prepared on a going concern basis, which the trustees believe to be appropriate for the reasons set out in the Trustees' Report.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions applying have been met, it is probable that the income will be received and the amount can be reliably measured.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Governance costs**

Governance costs are those incurred in connection with the administration of the charity and constitutional and statutory compliance.

##### **Allocation and apportionment of costs**

Where possible expenditure is allocated directly to an activity. Items of expenditure which contribute to more than one activity are apportioned on a reasonable, justifiable and consistent basis.

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

##### **Taxation**

The company is a charity and is recognised as such by OSCR and HMRC for taxation purposes. As a result, there is no liability to taxation on its exempt activities.



## BEMIS (SCOTLAND)

### NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 MARCH 2016

#### 1. ACCOUNTING POLICIES - continued

##### **Fund accounting**

Funds held by the charity are either:-

Unrestricted funds comprising:

General funds - funds that can be used in accordance with the charitable objects at the discretion of the trustees; and

Designated funds - funds set aside by the trustees for specific future purposes or projects.

or

Restricted funds - either funds that can be used only for that particular purpose as specified by the donor or funds that have been raised for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Foreign currencies**

Assets and liabilities in foreign currencies are translated into sterling at the rates of exchange ruling at the balance sheet date. Transactions in foreign currencies are translated into sterling at the rate of exchange ruling at the date of transaction. Exchange differences are taken into account in arriving at the operating result.

##### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

##### **Other basic financial instruments**

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

##### **Debtors**

Short term debtors are measured at transaction price, less any impairment.

##### **Creditors**

Short term creditors are measured at transaction price.

##### **Operating lease commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

##### **Critical accounting judgements and key sources of estimation uncertainty**

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis.

#### 2. OTHER TRADING ACTIVITIES

	2016	2015
	£	£
Income from consultation fees and partnership initiatives	<u>22,026</u>	<u>16,490</u>

**BEMIS (SCOTLAND)****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016****3. INVESTMENT INCOME**

	2016	2015
	£	£
Deposit account interest	<u>651</u>	<u>438</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2016	2015
	Charitable activities	£	£
Grants		<u>562,502</u>	<u>135,256</u>

Grants received, included in the above, are as follows:

	2016	2015
	£	£
Scottish Government - Equality Funding 2015/16	215,000	-
Other grants	7,500	-
Big Lottery Fund (TSEIF)	180,653	-
Skills Development Funding	101,500	97,000
SCVO Internship Project	-	38,256
Year of Food and Drink	46,050	-
ERASMUS+ Valley	<u>11,799</u>	<u>-</u>
	<u>562,502</u>	<u>135,256</u>

**5. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Support costs (See note 6)	Totals
	£	£	£
Charitable activities	4,796	7,620	12,416
Employee costs	399,414	-	399,414
Property costs	23,708	-	23,708
General costs	<u>63,186</u>	<u>-</u>	<u>63,186</u>
	<u>491,104</u>	<u>7,620</u>	<u>498,724</u>

**6. SUPPORT COSTS**

	Governance costs
	£
Charitable activities	<u>7,620</u>

**7. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	2016	2015
	£	£
Auditors' remuneration	3,360	3,600
Foreign exchange (gain)/loss	<u>(6,893)</u>	<u>7,323</u>

**BEMIS (SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016**

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2016 nor for the year ended 31 March 2015.

**Trustees' expenses**

For the year ended 31 March 2016, expenses for travel and subsistence of £421 (2015 : £691) were re-imbursed to 4 trustees.

**9. STAFF COSTS**

	2016	2015
	£	£
Wages and salaries	338,838	308,708
Social security costs	33,098	29,327
Other pension costs	16,968	17,737
	<u>388,904</u>	<u>355,772</u>

During the year, remuneration was paid to key management personnel of £52,472 (2015: £52,472).

The average monthly number of employees during the year was as follows:

	2016	2015
Staff	<u>13</u>	<u>14</u>

No employees received emoluments in excess of £60,000.

**BEMIS (SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016**

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME FROM</b>			
<b>Charitable activities</b>			
Charitable activities	-	135,256	135,256
Other trading activities	16,491	-	16,490
Investment income	<u>438</u>	<u>-</u>	<u>438</u>
<b>Total</b>	<b>16,929</b>	<b>135,256</b>	<b>152,185</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	11,868	4,268	16,136
Employee costs	171,844	202,229	374,073
Property costs	9,464	13,536	23,000
General costs	<u>26,802</u>	<u>61,966</u>	<u>88,768</u>
<b>Total</b>	<b>219,978</b>	<b>281,999</b>	<b>501,977</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(203,049)</b>	<b>(146,743)</b>	<b>(349,792)</b>
<b>Transfers between funds</b>	<b><u>(16,141)</u></b>	<b><u>16,141</u></b>	<b><u>-</u></b>
<b>Net movement in funds</b>	<b>(219,190)</b>	<b>(130,602)</b>	<b>(349,792)</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>529,125</b>	<b>230,405</b>	<b>759,530</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>309,935</u></b>	<b><u>99,803</u></b>	<b><u>409,738</u></b>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade debtors	1,224	1,490
Prepayments and accrued income	<u>3,750</u>	<u>3,305</u>
	<b><u>4,974</u></b>	<b><u>4,795</u></b>

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2016 £	2015 £
Trade creditors	650	-
Social security and other taxes	8,938	7,447
Accrued expenses	<u>4,101</u>	<u>5,300</u>
	<b><u>13,689</u></b>	<b><u>12,747</u></b>

**BEMIS (SCOTLAND)****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016****13. OPERATING LEASE COMMITMENTS**

The following operating lease payments are committed to be paid:

	<b>Other operating leases</b>	
	<b>2016</b>	<b>2015</b>
	<b>£</b>	<b>£</b>
Expiring:		
Within one year	9,549	-
Between one and five years	-	32,583
	<u>9,549</u>	<u>32,583</u>

**14. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<b>Unrestricted funds</b>	<b>Restricted funds</b>	<b>2016 Total funds</b>	<b>2015 Total funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	387,961	121,921	509,882	422,485
Current liabilities	(13,689)	-	(13,689)	(12,747)
	<u>374,272</u>	<u>121,921</u>	<u>496,193</u>	<u>409,738</u>

**15. MOVEMENT IN FUNDS**

	<b>At 1.4.15</b>	<b>Net movement in funds</b>	<b>Transfers between funds</b>	<b>At 31.3.16</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>				
General fund	233,300	61,447	(142,162)	152,585
Designated funds	76,635	-	145,052	221,687
	<u>309,935</u>	<u>61,447</u>	<u>2,890</u>	<u>374,272</u>
<b>Restricted funds</b>				
Big Lottery Fund - (TSEIF)	-	(9,930)	9,930	-
Queer Health Care Project	2,803	(2,803)	-	-
Skills Development	97,000	17,320	(12,820)	101,500
Year of Food and Drink	-	1,215	-	1,215
Joseph Rowantree Foundation	-	7,407	-	7,407
ERASMUS+ Valley	-	11,799	-	11,799
	<u>99,803</u>	<u>25,008</u>	<u>(2,890)</u>	<u>121,921</u>
<b>TOTAL FUNDS</b>	<u>409,738</u>	<u>86,455</u>	<u>-</u>	<u>496,193</u>

**BEMIS (SCOTLAND)****NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016****15. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	234,777	(173,330)	61,447
<b>Restricted funds</b>			
Big Lottery Fund - (TSEIF)	180,653	(190,583)	(9,930)
Skills Development	104,400	(87,080)	17,320
Year of Food and Drink	46,050	(44,835)	1,215
Joseph Rowantree Foundation	7,500	(93)	7,407
ERASMUS+ Valley	11,799	-	11,799
Queer Health Care Project	-	(2,803)	(2,803)
	350,402	(325,394)	25,008
<b>TOTAL FUNDS</b>	<b>585,179</b>	<b>(498,724)</b>	<b>86,455</b>

In the prior year, the charity received a grant of £97,000 for its skills development funding. During the year, £87,080 was expended with the balance of £12,820 being transferred to designated funds to be utilised for salary costs in the skills development project.

The designated fund balance represents £76,635 set aside for the marketing and training needs of the charity and £12,820 as detailed above. The remaining balance of £132,232 is reserved in order to ensure the charity meets any legal obligations to staff in terms of redundancy.

During the year, the charity received funding of £180,653 from the Big Lottery Fund. The funding was recognised in full and expensed in full during the year and therefore the balance of the fund at the year-end was £nil. The trustees provided an in kind contribution of £9,930 towards the management costs of the project.

During the year, the charity received confirmation of a grant for £7,500. This grant has been recognised in full. At the year-end, there was a balance on the fund of £7,407.

During the year, the charity was offered a grant of 40,404 Euro (£31,998). This grant was partially recognised (£11,799), as some of the conditions of the grant had not yet been met. The grant is to be used in the year 2016/17.

**16. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2016.

**17. APB ETHICAL STANDARD - PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

**18. ULTIMATE CONTROLLING PARTY**

The charitable company is controlled by the Board of Trustees.

**BEMIS (SCOTLAND)**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 31 MARCH 2016**

**19. COMPANY LIMITED BY GUARANTEE**

The company is a company limited by guarantee. The liability of the members is limited to £1 each.

**20. FIRST YEAR ADOPTION**

As required in section 35 of FRS 102, the balances previously reported under the old UK GAAP at the date of transition, 1 April 2014, and the prior year-end, 31 March 2015, need to be restated for the changes which have occurred on transition to FRS 102 and the Charities SORP (FRS 102).

In line with the requirements of the Charity SORP (FRS 102), on transition;

Governance costs have been reclassified under charitable activities. This has had no effect on the net expenditure reported in the prior period.

**Transitional relief**

None of the transitional reliefs available under section 35 of the FRS 102, are applicable to the financial statements of the charity as at the date of transition, 1 April 2014.